

ENVIRONMENTAL FEE RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOARD OF EQUALIZATION
ENVIRONMENTAL FEES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-6001

BOARD USE ONLY

RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS
BEFORE PREPARING**

If you are registered to make your payment for this account by Electronic Funds Transfer (EFT), you must still file your return timely. You may mail your return in the envelope provided or fax it to 916-327-0859. To register to make payments via EFT, please contact us at 916-322-9534.

ANSWER YES OR NO TO THE FOLLOWING QUESTION

1. Were you a corporation conducting business in the State of California during the reporting period? (Includes corporations incorporated out-of-state.) Yes ☐ No ☐

If you checked No to the question above, enter 0 on line 12, sign, date, and mail or fax this return as shown above.

If you checked Yes to the question above, you must complete the rest of this return.

IMPORTANT NOTICE

To determine the fee due, select a category below based on the number of persons who were employed by the corporation in California for more than 500 hours during the calendar year covered by the return.

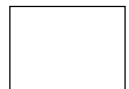
A ENVIRONMENTAL FEE CATEGORIES	B NUMBER OF CORPORATIONS (NOT NUMBER OF EMPLOYEES)	C AMOUNT OF FEE	D AMOUNT OF FEES DUE (column B x C)
2. Corporations that employed from 1 to 49 employees during the calendar year covered by this return	2.	\$	\$
3. Corporations that employed from 50 to 74 employees during the calendar year covered by this return	3.		
4. Corporations that employed from 75 to 99 employees during the calendar year covered by this return	4.		
5. Corporations that employed from 100 to 249 employees during the calendar year covered by this return	5.		
6. Corporations that employed from 250 to 499 employees during the calendar year covered by this return	6.		
7. Corporations that employed from 500 to 999 employees during the calendar year covered by this return	7.		
8. Corporations that employed 1,000 or more employees during the calendar year covered by this return	8.		
9. TOTAL AMOUNT DUE (add lines 2 through 8 of column D)	9.		
10. Penalty [multiply line 9 by 10% (0.10) if payment is made after due date shown above]		PENALTY	10.
11. INTEREST: One month's interest is due on the total fee for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is		INTEREST	11.
12. TOTAL AMOUNT DUE AND PAYABLE (add lines 9, 10, and 11)	12.	\$	

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return.

PRINT NAME AND TITLE	SIGNATURE	TELEPHONE NUMBER ()	DATE
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Make check or money order payable to State Board of Equalization.

Always write your account number on your check or money order. Make a copy of this document for your records.



ENVIRONMENTAL FEE SCHEDULE - SUMMARY OF CORPORATIONS

(complete only if you have more than one corporation)

The Environmental Fee Return provides a mechanism for reporting the liability of one or more corporations. Persons receiving this return must determine if any related corporation that constitutes a single business enterprise has also received a return.

Parent corporations and wholly owned subsidiaries must report for any related corporations that employed 50 or more employees in California working for more than 500 hours and did not receive a separate return. If you are reporting for more than one corporation, please complete the Environmental Fee Schedule below. **However, if your related corporation has its own Environmental Fee account, you should file a return for that corporation under that account.**

To complete the schedule, list the additional corporations that did not receive a separate return in the space provided below. Next, select the proper fee category and place a check mark in the appropriate column. After you have listed all of the additional corporations, add the total number of corporations by fee category and enter this number at the bottom of the schedule. When carrying the totals to the front of the return, remember to add the corporation listed on the face of the return. **Please include the Employment Development Department (EDD) number (employer ID) for each corporation listed.**

NAME OF CORPORATION (Per Articles of Incorporation)	SELECT THE APPROPRIATE FEE CATEGORY							
	EDD Number (7 digits)	Line 2 1 to 49 Employees	Line 3 50 to 74 Employees	Line 4 75 to 99 Employees	Line 5 100 to 249 Employees	Line 6 250 to 499 Employees	Line 7 500 to 999 Employees	Line 8 1,000 or more Employees
TOTAL CORPORATIONS - Enter the total number of corporations for each fee category. Carry the totals to the front of the return. Remember to include the corporation listed on the face of the return in your totals.		Line 2	Line 3	Line 4	Line 5	Line 6	Line 7	Line 8

If you wish additional information, please contact the State Board of Equalization, Environmental Fees Division,
PO Box 942879, Sacramento, CA 94279-0057, Telephone 916-323-9555.

INSTRUCTIONS - ENVIRONMENTAL FEE RETURN**GENERAL INFORMATION**

The State Board of Equalization (Board) administers the Environmental Fee imposed by section 25205.6 of the California Health and Safety Code. Pursuant to that section, the Department of Toxic Substances Control (Department) must annually provide the Board with a schedule of Standard Industrial Classification (SIC) codes or North American Industry Classification codes (NAICS) which identify industries that use, generate, store, or conduct activities in this state related to hazardous materials. Based on the broad definition of hazardous materials, the Department determined that all corporations in this state use, generate, store, or conduct activities related to hazardous materials, and the Department identified all but two industry codes as being subject to the fee. Therefore, every corporation must pay the fee, except as set forth below. *For more information, please see publication 90 on our website at www.boe.ca.gov.*

DEFINITIONS

Standard Industrial Classification (SIC) Code means a system of four-digit numerical codes set forth by the U.S. Office of Management and Budget in the Standard Classification Manual, 1987, which are used to designate the activities of a business operation.

North American Industry Classification Codes (NAICS) are systems adopted by the Office of Management and Budget (OMB) and the U.S. Census Bureau, respectively, which are used to identify a more detailed designation of activities than the current SIC code system. Eventually the NAICS may replace the four-digit numerical SIC code system with a five or more numerical digit code system.

Employees are the number of persons employed by the corporation in California for more than 500 hours each during the year covered by the return.

PAYMENT BY ELECTRONIC FUNDS TRANSFER

If you are registered to pay by EFT, please remember that:

- A payment is considered to be timely if it is **both** initiated on or before the tax due date **and** if the funds transfer into the Board of Equalization's bank account on the first banking day following the day the payment is initiated.
- Making your payment by EFT does not relieve you of the requirement to file your return by the due date. **Note: The reporting due dates and filing requirements have not changed.**

If you would like to file your return by fax, our fax number is 916-327-0859. If you are not registered to pay by EFT and would like to be, please contact us at 916-322-9534.

FILING REQUIREMENTS

Except as provided below, all corporations (including nonprofit corporations) with 50 or more employees must file a return and pay the fee. Additionally, the fee is due even if you ceased activities during the calendar year, as long as you employed at least 50 employees for more than 500 hours each. To avoid receiving a delinquency notice, the return must be completed and filed even though you employed less than 50 employees in this state during the calendar year covered by the return.

Fee returns and payments that are mailed must be postmarked on or before the due date shown on the return. If the due date falls on a Saturday, Sunday, or legal holiday, returns postmarked on the next business day are considered timely.

Late payments are subject to a penalty of 10 percent (0.10) and interest at an adjusted annual rate established under section 6591.5 of the Revenue and Taxation Code.

EXEMPTIONS FROM THE FEE

A corporation does not have to pay the fee if it falls in one of these categories:

- Private households (SIC 88)
- Nonprofit residential care facilities (SIC 8361) or NAICS codes 623312, 62322, and 62399
- Insurance companies that pay a tax on gross premiums in lieu of all other California taxes and licenses
- Banks that pay a tax on net income in lieu of all other California taxes and licenses
- U.S. Government Corporations

RETURN PREPARATION

- Line 1.** Indicate whether you were a corporation conducting business in the State of California. This includes all corporations incorporated in the state or outside the state.
- Lines 2 thru 8.** Enter the total number of corporations for which you are reporting. If you are reporting for more than one corporation, complete the Environmental Fee Schedule - Summary of Corporations on the reverse of this return. Be sure to include your own corporation in the total.
- Line 9.** Add the total amount of the fees entered in column D.
- Lines 10 and 11.** If you pay the fee after the due date shown on the front of this return, additional amounts are due for penalty and interest charges. The penalty is 10 percent (0.10) of the amount of fee owed. The interest rate is noted on line 11 on the front of this form and applies for each month or portion of a month that payment is received after the due date.
- Line 12.** Enter total amount due and payable, including any applicable penalty and interest.